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Government of Kerala
2026

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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram, Saturday

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31st January 2026
1201 മകരം 17
17th Makaram 1201
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11th Magha 1947

നമ്പർ
No. 393

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.15/2026/TD. *Dated, Thiruvananthapuram, 30th January, 2026*
16th Makaram, 1201.

S. R. O. No. 118/2026

In exercise of the powers conferred by sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby make the following amendment in the notification issued

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under G.O.(P) No.55/2024/TAXES dated 30th March, 2024 and published as S.R.O. No. 351/2024 in the Kerala Gazette Extraordinary No. 1218 dated 30th March, 2024, namely:-

AMENDMENT

In the said notification, after clause (iii), the following clause shall be inserted, namely:-

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding chapter/heading/sub-heading/tariff item specified in column (2), of the Table below, on which retail sale price is declared:-

TABLE

Sl. No.	***Chapter/ Heading/ Sub-heading/ Tariff item***	***Description of Goods***
(1)	**(2)**	**(3)**
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.- For the purposes of this clause,-

(a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;

(b) where on the package of any specified goods more than one retail sale price is

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declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

(e) "tariff item", "heading", "sub-heading" and "chapter" shall mean respectively a tariff item, heading, sub-heading, and chapter as specified in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);

(f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the section and chapter notes and the general explanatory notes of the first schedule shall, so far as may be, apply to the interpretation of this clause."

2. This notification shall come into force on the 1st day of February, 2026.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendations of the Goods and Services Tax Council, the Government of Kerala has decided to amend the notification issued as G.O. (P) No. 55/2024/TAXES dated 30th March, 2024 and published as S.R.O. No. 351/2024 in the Kerala Gazette Extraordinary No. 1218 dated 30th March, 2024, so as to notify the valuation of certain supplies under sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

The notification is intended to achieve the above object.

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